



Trustees' Financial Summary

FY2015-16

Submit ID: 0522-18561349

27 Lincoln County

0522 Libby K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Leslie Forster **Phone #:** (406) 293-8813

(Signature)

(Date)

Chair, Board of Trustees: Ellen Johnston

(Signature)

(Date)

County Superintendant Nancy Trotter Higgins

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Asa Wood	LOCAL	none	
003	State OTO Capital Invest & Deferred Maintenance	STATE		state
006	Elementary School	LOCAL	none	
007	Middle/High School	LOCAL	none	
009	Indirect Cost Recovery	LOCAL	none	
011	MT No Kid Hungry Campaign	LOCAL		
012	School Nutrition Equipment Assistance Grant	FEDERAL	2705222016EG	10.579
013	GIS Program	LOCAL	none	
014	Jobs for Montana Graduates	STATE	15-027	State
015	Vo Ed Carl Perkins Basic Grant	FEDERAL	02705228116	84.048A
016	Gifted and Talented	STATE	02705221316	State
018	Teachers Awards	LOCAL	none	
019	Medicaid	STATE	none	State
022	Indian Education	LOCAL		
024	IDEA Preschool	FEDERAL	02705227916	84.173A
025	IDEA Part B	FEDERAL	02705227716	84.027
027	Microsoft/Moreau	LOCAL		
028	Microsoft	LOCAL	None	
029	Business Technology	LOCAL	none	
030	ACT Plus Writing Test Administration	FEDERAL	02705228416	84.334
031	21st Century Community Learning	FEDERAL	02705221716	84.287
032	GEAR UP	FEDERAL		84.334
033	GEAR UP Summer Program FY15	FEDERAL	P334S110014-14	84.334S
035	Best Beginning Grant - HS	FEDERAL	1602MOST0328	
037	KOAP - Kendeda	LOCAL		
038	KOAP - Community Partners	LOCAL		
039	Every Kid in a Park	LOCAL		
041	Montana Striving Readers Project FY15	FEDERAL	02705223515	84.371C
042	Montana Striving Readers Project	FEDERAL	0705223516	84.371C
043	Graduation Matters	STATE	none	
044	GMM/SAF College Readiness Grant	STATE		
045	GMM Community Partners	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
050	DeQ Clean Diesel Bus Grant	FEDERAL	215021-215023	
052	M.A.C.	STATE	none	
053	GEAR UP Summer Program FY 16	FEDERAL	P334S110014-15	84.334S
057	Plum Creek Recess Grant	LOCAL	none	
058	KOAP - Plum Creek	LOCAL		
059	Plum Creek Grant	LOCAL	none	
060	Title I, Part A, Improving Basic Programs	FEDERAL	02705223215	84.010A
062	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	02705224216	84.013A
063	Title III Part A English Language Acquisition	FEDERAL		84.365A
064	Title I, Part A, Improving Basic Programs	FEDERAL	02705223216	84.010A
069	MT Preschool Development Grant	FEDERAL	02705221615	84.419A
070	Vo Ed All Career & Tech Ed Programs	STATE		State
071	Washington Foundation Vo-Ed Grant	LOCAL		
073	Lincoln County Vo-Ed Grant	LOCAL		
090	AltaCare	LOCAL	none	
099	District	LOCAL		
465	Academic Achievement Award	FEDERAL		84.010

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,012,782.45	164,596.07		33,111.72
02	Taxes Receivable - Real and Personal (120-149)	88,646.60	21,506.02		
03	Taxes Receivable - Protested (150-159)	1,384.16	335.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,102,813.21	186,437.32		33,111.72
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	90,030.76	21,841.25		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	100,000.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	912,782.45	164,596.07		33,111.72
52	TOTAL FUND BALANCE/EQUITY	1,012,782.45	164,596.07		33,111.72
53	TOTAL LIABILITIES AND FUND BALANCE	1,102,813.21	186,437.32		33,111.72

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	721.05	297,927.58	661,003.66	1,302.94
02	Taxes Receivable - Real and Personal (120-149)	2,202.76			1,245.23
03	Taxes Receivable - Protested (150-159)	138.55			19.43
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			755,172.59	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,062.36	297,927.58	1,416,176.25	2,567.60
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,341.31			1,264.66
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	721.05	297,927.58	1,416,176.25	1,302.94
52	TOTAL FUND BALANCE/EQUITY	721.05	297,927.58	1,416,176.25	1,302.94
53	TOTAL LIABILITIES AND FUND BALANCE	3,062.36	297,927.58	1,416,176.25	2,567.60

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,561.34			55,212.22
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,635.06			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,196.40			55,212.22
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15,196.40			55,212.22
52	TOTAL FUND BALANCE/EQUITY	15,196.40			55,212.22
53	TOTAL LIABILITIES AND FUND BALANCE	15,196.40			55,212.22

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,391.66			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	48,391.66			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	48,391.66			
52	TOTAL FUND BALANCE/EQUITY	48,391.66			
53	TOTAL LIABILITIES AND FUND BALANCE	48,391.66			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	224,189.95	5,675.35		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	224,189.95	5,675.35		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	224,189.95	5,675.35		
52	TOTAL FUND BALANCE/EQUITY	224,189.95	5,675.35		
53	TOTAL LIABILITIES AND FUND BALANCE	224,189.95	5,675.35		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	267,245.15	3,687.93		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	267,245.15	3,687.93		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	267,245.15	3,687.93		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	267,245.15	3,687.93		
53	TOTAL LIABILITIES AND FUND BALANCE	267,245.15	3,687.93		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			133,915.45	35,375.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			133,915.45	35,375.56
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			133,915.45	35,375.56
52	TOTAL FUND BALANCE/EQUITY			133,915.45	35,375.56
53	TOTAL LIABILITIES AND FUND BALANCE			133,915.45	35,375.56



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,581,980.48	1,609,456.43
1112	District Levy - Personal Property	38,196.06	34,519.48
1113	District Levy - Heavy Motor Vehicles	2,718.77	3,011.69
1190	Penalties and Interest on Taxes	7,339.05	9,147.17
1510	Interest Earnings	3,713.42	3,218.81
3110	Direct State Aid	3,304,273.79	3,370,565.29
3111	Quality Educator	257,505.30	267,033.14
3112	At Risk Student	65,455.78	62,164.48
3113	Indian Education For All	24,276.00	24,659.28
3114	American Indian Achievement Gap	8,600.00	7,790.00
3115	State Spec Ed Allowable Cost Pymt to Districts	257,140.06	250,237.09
3116	Data For Achievement	17,850.00	23,620.00
3118	Natural Resource Development	23,546.80	37,839.98
3120	State Guaranteed Tax Base Aid	1,368,009.00	1,462,143.54
3444	State School Block Grant	518,930.58	518,930.58
3446	SB96 Block Grant Reimbursement	25,574.14	0.00
6100	Material Prior Period Revenue Adjustments	0.00	270.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,505,109.23	7,684,606.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,210,952.27	3,021,716.54
			2XX	Personal Services - Employee Benefits	467,297.09	594,851.98
			3XX	Purchased Professional and Technical Services	1,433.56	1,866.50
			4XX	Purchased Property Services	2,078.85	744.29
			5XX	Other Purchased Services	6,267.24	7,385.67
			6XX	Supplies and Materials	73,082.28	97,358.22
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	24,750.00	26,406.26
			2XX	Personal Services - Employee Benefits	218.93	0.00
			6XX	Supplies and Materials	898.17	857.51
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	994.88	3,033.54
			810	Dues and Fees	22,038.12	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	137,218.18	137,463.17

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	21,303.80	12,539.62
			6XX Supplies and Materials	10,286.89	8,360.13
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	128,764.22	113,331.30
			2XX Personal Services - Employee Benefits	53,877.39	51,555.73
			3XX Purchased Professional and Technical Services	25,963.83	30,704.86
			5XX Other Purchased Services	85,540.53	87,819.36
			6XX Supplies and Materials	27,226.41	27,578.41
			810 Dues and Fees	12,691.50	10,410.05
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	489,607.72	492,581.93
			2XX Personal Services - Employee Benefits	67,980.96	86,979.69
			4XX Purchased Property Services	65,881.39	76,999.39
			5XX Other Purchased Services	30,664.22	28,392.19
			6XX Supplies and Materials	15,014.65	16,099.20
		25XX Support Services - Business			
			1XX Personal Services - Salaries	141,232.51	141,124.93
			2XX Personal Services - Employee Benefits	20,484.31	24,500.59
			3XX Purchased Professional and Technical Services	3,124.83	1,977.55
			4XX Purchased Property Services	9,569.73	12,844.08
			5XX Other Purchased Services	16,789.30	11,299.26
			6XX Supplies and Materials	25,446.63	28,498.68
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	325,638.49	337,246.14
			2XX Personal Services - Employee Benefits	82,240.52	91,516.78
			4XX Purchased Property Services	225,377.86	257,219.07
			5XX Other Purchased Services	0.00	20.00
			6XX Supplies and Materials	246,634.76	230,779.97
			7XX Property and Equipment Acquisition	16,090.00	46,791.00
			8XX Other Expenditures	8,186.46	9,586.83
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	61,896.04	149,460.94
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	267,322.92	234,243.22
			2XX Personal Services - Employee Benefits	131,241.39	165,434.67
			5XX Other Purchased Services	0.00	90.21
			6XX Supplies and Materials	2,746.35	4,063.79
		21XX Support Services - Students			
			1XX Personal Services - Salaries	93,196.44	80,055.28
			2XX Personal Services - Employee Benefits	824.39	1,027.09
			3XX Purchased Professional and Technical Services	29,829.87	20,000.00

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PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	3,067.04	3,354.71
			810 Dues and Fees	0.00	500.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	7,747.10	22,402.59
			2XX Personal Services - Employee Benefits	68.52	287.42
		25XX	Support Services - Business		
			5XX Other Purchased Services	500.00	500.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	177.00	1,365.00
	316		Data For Achievement		
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	17,849.91	23,619.99
			2XX Personal Services - Employee Benefits	0.00	303.04
	360		State Gifted & Talented Reimbursement		
		1XXX	Instruction		
			1XX Personal Services - Salaries	96,248.56	144,219.51
			2XX Personal Services - Employee Benefits	851.39	1,850.30
			3XX Purchased Professional and Technical Services	314.40	1,081.20
	365		Indian Education for All - OTO & Ongoing		
		1XXX	Instruction		
			1XX Personal Services - Salaries	24,280.00	24,660.00
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries	218,657.66	217,733.06
			2XX Personal Services - Employee Benefits	42,254.20	43,553.46
			3XX Purchased Professional and Technical Services	310.04	950.56
			6XX Supplies and Materials	11,150.98	9,968.45
	710		School Sponsored Extracurricular Activities		
		27XX	Student Transportation Services		
			5XX Other Purchased Services	14,877.63	35,374.19
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	36,846.24	46,461.93
			2XX Personal Services - Employee Benefits	325.93	596.09
	720		School Sponsored Athletics		
		27XX	Student Transportation Services		
			5XX Other Purchased Services	98,319.69	70,960.88
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	169,401.00	175,360.72
			2XX Personal Services - Employee Benefits	1,498.48	2,249.83
			3XX Purchased Professional and Technical Services	915.00	245.00
			5XX Other Purchased Services	2,231.27	2,931.62



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	15,281.92	23,192.02
			810 Dues and Fees	5,150.00	5,000.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	27,470.00	0.00
			3XX Purchased Professional and Technical Services	30,000.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	25,000.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,540,699.84</u>	<u>7,661,537.19</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					974,712.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,684,606.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,661,537.19 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	100,000.00	Less Last Year	85,000.00 (4b)	15,000.00
					15,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,012,782.45 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	403,121.03	390,765.97
	1112 District Levy - Personal Property	9,769.16	8,681.69
	1113 District Levy - Heavy Motor Vehicles	694.19	729.38
	1190 Penalties and Interest on Taxes	1,868.07	2,276.91
	1510 Interest Earnings	25.37	5.26
	2220 County On-Schedule Trans Reimb	126,816.74	125,333.10
	3210 State On-Schedule Trans Reimb	126,816.76	125,333.10
	3444 State School Block Grant	30,379.87	30,379.87
	3446 SB96 Block Grant Reimbursement	6,552.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>706,043.69</u>	<u>683,505.28</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	14,700.01	14,700.02
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,699.61	15,629.87
		27XX Student Transportation Services			
			5XX Other Purchased Services	613,943.18	579,391.43
			7XX Property and Equipment Acquisition	0.00	34,950.00
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			5XX Other Purchased Services	<u>7,497.33</u>	<u>5,930.70</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>650,840.13</u>	<u>650,602.02</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					131,692.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					683,505.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					650,602.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					164,596.07	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	57,855.11	54,930.20
	3220 State Food Services Match	1,171.46	1,130.67
	4550 Federal Child Nutrition	282,486.62	295,878.87
	4552 Fresh Fruit And Vegetable	36,915.97	34,788.57
	4555 School Foods Summer Program - 10.559	9,697.66	10,206.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		388,126.82	396,934.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	8,731.44	9,129.31
			2XX Personal Services - Employee Benefits	1,517.12	1,870.03
			6XX Supplies and Materials	26,667.41	23,789.23
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	111,302.80	143,296.37
			2XX Personal Services - Employee Benefits	0.00	33,440.00
			4XX Purchased Property Services	0.00	2,545.10
			5XX Other Purchased Services	152,438.32	5,535.11
			6XX Supplies and Materials	88,804.70	145,753.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				389,461.79	365,358.22

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	1,535.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	396,934.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	365,358.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,111.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	91,545.56	157,441.54
	1112 District Levy - Personal Property	514.69	2,468.96
	1113 District Levy - Heavy Motor Vehicles	166.55	301.45
	1190 Penalties and Interest on Taxes	165.31	604.69
	1510 Interest Earnings	0.00	17.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>92,392.11</u>	<u>160,833.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	<u>93,512.23</u>	<u>160,123.15</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>93,512.23</u>	<u>160,123.15</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	10.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160,833.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,123.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	721.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	310.37	385.02
	2240 County Retirement Distribution	1,021,271.92	1,089,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,021,582.29	1,090,085.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	599,479.80	496,085.86	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	4,095.66	4,391.37	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	22,743.16	22,072.52	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	429.60	426.04	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	17,296.71	20,672.21	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	76,805.96	77,781.04	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	23,935.02	25,753.19	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	49,531.89	50,483.88	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	58,190.40	64,065.01	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	15,159.28	13,065.22	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,764.58	2,272.16	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,121.63	3,725.54	
	316	Data For Achievement				
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,854.58	3,742.21	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,942.85	23,609.60	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,195.01	15,931.00	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,646.83	0.00	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	18,083.51	18,768.41	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	6,153.75	7,372.39	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	25,458.44	26,098.99	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	15,919.08	21,476.42	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				972,807.74	897,793.06	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					105,635.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,090,085.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					897,793.06	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					297,927.58	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
006 Elementary School		
	1900 Other Revenue from Local Sources	796.50
	1920 Contributions/Donations from Private Sources	4,917.26
007 Middle/High School		
	1900 Other Revenue from Local Sources	6,359.50
	1920 Contributions/Donations from Private Sources	8,756.27
009 Indirect Cost Recovery		
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	36,999.00
011 MT No Kid Hungry Campaign		
	1920 Contributions/Donations from Private Sources	1,627.50
012 School Nutrition Equipment Assistance Grant		
	4650 Federal Miscellaneous Grants from OPI	5,000.00
013 GIS Program		
	1900 Other Revenue from Local Sources	75.00
015 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	31,053.00
016 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	5,460.00
019 Medicaid		
	3354 Medicaid - Speech Therapy	82,724.11
022 Indian Education		
	1920 Contributions/Donations from Private Sources	2,000.00
024 IDEA Preschool		
	4570 IDEA Preschool	24,263.00
025 IDEA Part B		
	4560 IDEA, Part B, Children with Disabilities	311,032.00
030 ACT Plus Writing Test Administration		
	4710 GEAR UP	500.00
031 21st Century Community Learning		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
032 GEAR UP		
	4710 GEAR UP	183,428.78
033 GEAR UP Summer Program FY15		
	4710 GEAR UP	6,816.15
035 Best Beginning Grant - HS		
	4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
037 KOAP - Kendeda		
	1920 Contributions/Donations from Private Sources	10,000.00



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039 Every Kid in a Park	
1900 Other Revenue from Local Sources	3,550.00
041 Montana Striving Readers Project FY15	
4230 Title I, Part E, Striving Readers	10,585.84
042 Montana Striving Readers Project	
4230 Title I, Part E, Striving Readers	281,037.37
043 Graduation Matters	
3240 Graduation Matters Montana	6,000.00
044 GMM/SAF College Readiness Grant	
3240 Graduation Matters Montana	2,500.00
045 GMM Community Partners	
1920 Contributions/Donations from Private Sources	100.00
050 DeQ Clean Diesel Bus Grant	
4700 Federal Miscellaneous Grants from other State Agencies	71,811.00
052 M.A.C.	
3355 Medicaid - Miscellaneous	34,513.73
053 GEAR UP Summer Program FY 16	
4710 GEAR UP	13,670.13
059 Plum Creek Grant	
1900 Other Revenue from Local Sources	8,000.00
060 Title I, Part A, Improving Basic Programs	
4940 Schoolwide Program	80,972.00
062 Title I, Part D, Neglected, Delinquent & At-Risk Y	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	8,768.79
063 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	434.00
064 Title I, Part A, Improving Basic Programs	
4940 Schoolwide Program	595,129.37
069 MT Preschool Development Grant	
4650 Federal Miscellaneous Grants from OPI	519,265.25
070 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	12,807.00
071 Washington Foundation Vo-Ed Grant	
1920 Contributions/Donations from Private Sources	20,000.00
073 Lincoln County Vo-Ed Grant	
1920 Contributions/Donations from Private Sources	31,000.00
090 AltaCare	
1900 Other Revenue from Local Sources	615,175.27
099 District	
1510 Interest Earnings	2,400.04
1900 Other Revenue from Local Sources	48,871.03
1920 Contributions/Donations from Private Sources	6,721.80
6100 Material Prior Period Revenue Adjustments	408.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,151,839.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
002	Asa Wood				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		102.50
			002 Subtotal		102.50
003	State OTO Capital Invest & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		2,000.00
			003 Subtotal		2,000.00
006	Elementary School				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		3,487.79
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials		189.98
			006 Subtotal		3,677.77
007	Middle/High School				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		7,689.06
		7XX	Property and Equipment Acquisition		6,804.00
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials		1,800.62
	720	School Sponsored Athletics			
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials		65.00
			007 Subtotal		16,358.68
011	MT No Kid Hungry Campaign				
	910	Food Services			
	31XX	Food Services			
		6XX	Supplies and Materials		1,627.50
			011 Subtotal		1,627.50
012	School Nutrition Equipment Assistance Grant				
	465	Federal Miscellaneous Grants from OPI			
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		265.00
		6XX	Supplies and Materials		4,735.00
			012 Subtotal		5,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
014	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		6XX	Supplies and Materials		729.80
			014 Subtotal		729.80
015	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		6XX	Supplies and Materials		28,050.00
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services		3,003.00
			015 Subtotal		31,053.00
016	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		6XX	Supplies and Materials		4,094.56
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services		1,365.44
			016 Subtotal		5,460.00
018	Teachers Awards				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		345.00
			018 Subtotal		345.00
019	Medicaid				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,706.27
		2XX	Personal Services - Employee Benefits		26,721.54
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		2,668.75
		2XX	Personal Services - Employee Benefits		459.12
		3XX	Purchased Professional and Technical Services		12,477.82
	24XX Support Services - School Administration				
		3XX	Purchased Professional and Technical Services		4,219.19
			019 Subtotal		50,252.69
022	Indian Education				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		651.31



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0522 Libby K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		400.00
		2XX	Personal Services - Employee Benefits		69.10
		022	Subtotal		1,120.41
024	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		18,756.45
		2XX	Personal Services - Employee Benefits		4,802.55
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		704.00
		024	Subtotal		24,263.00
025	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		182,086.71
		2XX	Personal Services - Employee Benefits		56,453.45
		6XX	Supplies and Materials		3,000.00
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services		15,368.00
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		38,790.68
		2XX	Personal Services - Employee Benefits		6,395.16
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		8,938.00
		025	Subtotal		311,032.00
027	Microsoft/Moreau				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials		15,072.94
		027	Subtotal		15,072.94
029	Business Technology				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
		5XX	Other Purchased Services		22,162.57
		029	Subtotal		22,162.57
030	ACT Plus Writing Test Administration				
	471	GEAR UP			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		420.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		80.00
			030 Subtotal		500.00
031	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		29,433.03
			2XX Personal Services - Employee Benefits		4,810.58
			6XX Supplies and Materials		2,488.29
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		2,239.90
		27XX Student Transportation Services			
			5XX Other Purchased Services		12,339.20
			031 Subtotal		51,311.00
032	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		96,281.81
			2XX Personal Services - Employee Benefits		28,611.94
			5XX Other Purchased Services		16,220.71
			6XX Supplies and Materials		37,860.93
		21XX Support Services - Students			
			6XX Supplies and Materials		879.94
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		3,573.45
			032 Subtotal		183,428.78
033	GEAR UP Summer Program FY15				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,890.00
			2XX Personal Services - Employee Benefits		842.58
			5XX Other Purchased Services		278.79
			6XX Supplies and Materials		715.78
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		89.00
			033 Subtotal		6,816.15
035	Best Beginning Grant - HS				
	470 Federal Miscellaneous Grants from other State Agencies				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,685.77
			2XX Personal Services - Employee Benefits		478.19



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		836.04
			035 Subtotal		5,000.00
037	KOAP - Kendeda				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		8,597.76
			2XX Personal Services - Employee Benefits		1,027.85
			6XX Supplies and Materials		4,846.62
			037 Subtotal		14,472.23
038	KOAP - Community Partners				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		393.09
			038 Subtotal		393.09
039	Every Kid in a Park				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		340.00
			2XX Personal Services - Employee Benefits		58.73
			5XX Other Purchased Services		1,519.73
			6XX Supplies and Materials		723.05
			039 Subtotal		2,641.51
041	Montana Striving Readers Project FY15				
	423 Montana Striving Readers Grant				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		8,050.40
			2XX Personal Services - Employee Benefits		1,390.59
			5XX Other Purchased Services		835.85
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		309.00
			041 Subtotal		10,585.84
042	Montana Striving Readers Project				
	423 Montana Striving Readers Grant				
	1XXX Instruction				
			1XX Personal Services - Salaries		55,962.04
			2XX Personal Services - Employee Benefits		9,475.63
			6XX Supplies and Materials		78,326.01
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		3,940.00
			2XX Personal Services - Employee Benefits		680.14
			3XX Purchased Professional and Technical Services		120,000.00



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0522 Libby K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		4,441.55
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		8,212.00
			042 Subtotal		281,037.37
043	Graduation Matters				
	324 Graduation Matters Montana				
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,170.00
			2XX Personal Services - Employee Benefits		201.90
			6XX Supplies and Materials		2,787.22
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		290.00
			043 Subtotal		4,449.12
044	GMM/SAF College Readiness Grant				
	324 Graduation Matters Montana				
		1XXX	Instruction		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		86.00
			6XX Supplies and Materials		473.82
			044 Subtotal		1,059.82
045	GMM Community Partners				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		739.50
			045 Subtotal		739.50
050	DeQ Clean Diesel Bus Grant				
	470 Federal Miscellaneous Grants from other State Agencies				
		27XX	Student Transportation Services		
			8XX Other Expenditures		71,811.00
			050 Subtotal		71,811.00
052	M.A.C.				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		99,995.79
			052 Subtotal		99,995.79
053	GEAR UP Summer Program FY 16				
	471 GEAR UP				
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,210.00
			2XX Personal Services - Employee Benefits		873.93
			5XX Other Purchased Services		160.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		618.90
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		1,200.00
			2XX Personal Services - Employee Benefits		207.30
			5XX Other Purchased Services		5,400.00
			053 Subtotal		13,670.13
057	Plum Creek Recess Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		233.52
			057 Subtotal		233.52
058	KOAP - Plum Creek				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,901.91
			058 Subtotal		1,901.91
059	Plum Creek Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		4,079.05
			059 Subtotal		4,079.05
060	Title I, Part A, Improving Basic Programs				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		35,552.88
			2XX Personal Services - Employee Benefits		6,011.08
			6XX Supplies and Materials		915.35
	21XX Support Services - Students				
			1XX Personal Services - Salaries		4,979.39
			2XX Personal Services - Employee Benefits		860.10
			6XX Supplies and Materials		5,997.21
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		14,248.00
			2XX Personal Services - Employee Benefits		2,457.34
			5XX Other Purchased Services		6,494.65
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		3,456.00
			060 Subtotal		80,972.00



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0522 Libby K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
062	Title I, Part D, Neglected, Delinquent & At-Risk Y				
	427 Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,803.83
			2XX Personal Services - Employee Benefits		240.16
			6XX Supplies and Materials		2,931.80
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		3,537.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		256.00
			062 Subtotal		8,768.79
063	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
			1XX Personal Services - Salaries		362.50
			2XX Personal Services - Employee Benefits		71.50
			063 Subtotal		434.00
064	Title I, Part A, Improving Basic Programs				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		445,012.03
			2XX Personal Services - Employee Benefits		75,080.16
	21XX Support Services - Students				
			1XX Personal Services - Salaries		18,701.52
			2XX Personal Services - Employee Benefits		3,218.76
			6XX Supplies and Materials		4,035.74
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		27,554.74
			2XX Personal Services - Employee Benefits		4,667.90
			5XX Other Purchased Services		16,858.52
			064 Subtotal		595,129.37
069	MT Preschool Development Grant				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			1XX Personal Services - Salaries		187,317.18
			2XX Personal Services - Employee Benefits		31,666.21
			6XX Supplies and Materials		87,110.75
	21XX Support Services - Students				
			1XX Personal Services - Salaries		10,383.06
			2XX Personal Services - Employee Benefits		1,785.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		3,750.00
		2XX	Personal Services - Employee Benefits		644.45
		3XX	Purchased Professional and Technical Services		120,000.00
		5XX	Other Purchased Services		11,170.68
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		39,562.67
		2XX	Personal Services - Employee Benefits		6,371.25
		4XX	Purchased Property Services		780.22
		6XX	Supplies and Materials		617.95
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services		1,225.08
		6XX	Supplies and Materials		1,756.02
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		15,124.00
			069 Subtotal		519,265.25
070	Vo Ed All Career & Tech Ed Programs				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		6XX	Supplies and Materials		6,862.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX	Supplies and Materials		4,682.00
			070 Subtotal		11,544.00
071	Washington Foundation Vo-Ed Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		7,089.23
			071 Subtotal		7,089.23
073	Lincoln County Vo-Ed Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		7XX	Property and Equipment Acquisition		19,400.90
			073 Subtotal		19,400.90
090	AltaCare				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		594,552.84
			090 Subtotal		594,552.84



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0522 Libby K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
099	District				
	1XX	Regular Education Programs - Elementary/Secondary			
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries		2,392.10
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		2,282.94
		7XX	Property and Equipment Acquisition		6,721.80
	720	School Sponsored Athletics			
	35XX	Extracurricular - Athletics			
		4XX	Purchased Property Services		1,000.00
			099 Subtotal		12,396.84
465	Academic Achievement Award				
	465	Federal Miscellaneous Grants from OPI			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,060.00
			465 Subtotal		1,060.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,094,996.89

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	1,359,333.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,151,839.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,094,996.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,416,176.25	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Asa Wood	0.00	102.50	-102.50
003 State OTO Capital Invest & Deferred Maintenance	0.00	2,000.00	-2,000.00
006 Elementary School	5,713.76	3,677.77	2,035.99
007 Middle/High School	15,115.77	16,358.68	-1,242.91
009 Indirect Cost Recovery	36,999.00	0.00	36,999.00
011 MT No Kid Hungry Campaign	1,627.50	1,627.50	0.00
012 School Nutrition Equipment Assistance Grant	5,000.00	5,000.00	0.00
013 GIS Program	75.00	0.00	75.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 Jobs for Montana Graduates	0.00	729.80	-729.80
015 Vo Ed Carl Perkins Basic Grant	31,053.00	31,053.00	0.00
016 Gifted and Talented	5,460.00	5,460.00	0.00
018 Teachers Awards	0.00	345.00	-345.00
019 Medicaid	82,724.11	50,252.69	32,471.42
022 Indian Education	2,000.00	1,120.41	879.59
024 IDEA Preschool	24,263.00	24,263.00	0.00
025 IDEA Part B	311,032.00	311,032.00	0.00
027 Microsoft/Moreau	0.00	15,072.94	-15,072.94
029 Business Technology	0.00	22,162.57	-22,162.57
030 ACT Plus Writing Test Administration	500.00	500.00	0.00
031 21st Century Community Learning	51,311.00	51,311.00	0.00
032 GEAR UP	183,428.78	183,428.78	0.00
033 GEAR UP Summer Program FY15	6,816.15	6,816.15	0.00
035 Best Beginning Grant - HS	5,000.00	5,000.00	0.00
037 KOAP - Kendeda	10,000.00	14,472.23	-4,472.23
038 KOAP - Community Partners	0.00	393.09	-393.09
039 Every Kid in a Park	3,550.00	2,641.51	908.49
041 Montana Striving Readers Project FY15	10,585.84	10,585.84	0.00
042 Montana Striving Readers Project	281,037.37	281,037.37	0.00
043 Graduation Matters	6,000.00	4,449.12	1,550.88
044 GMM/SAF College Readiness Grant	2,500.00	1,059.82	1,440.18
045 GMM Community Partners	100.00	739.50	-639.50
050 DeQ Clean Diesel Bus Grant	71,811.00	71,811.00	0.00
052 M.A.C.	34,513.73	99,995.79	-65,482.06
053 GEAR UP Summer Program FY 16	13,670.13	13,670.13	0.00
057 Plum Creek Recess Grant	0.00	233.52	-233.52
058 KOAP - Plum Creek	0.00	1,901.91	-1,901.91
059 Plum Creek Grant	8,000.00	4,079.05	3,920.95
060 Title I, Part A, Improving Basic Programs	80,972.00	80,972.00	0.00
062 Title I, Part D, Neglected, Delinquent & At-Risk Y	8,768.79	8,768.79	0.00
063 Title III Part A English Language Acquisition	434.00	434.00	0.00
064 Title I, Part A, Improving Basic Programs	595,129.37	595,129.37	0.00
069 MT Preschool Development Grant	519,265.25	519,265.25	0.00
070 Vo Ed All Career & Tech Ed Programs	12,807.00	11,544.00	1,263.00
071 Washington Foundation Vo-Ed Grant	20,000.00	7,089.23	12,910.77
073 Lincoln County Vo-Ed Grant	31,000.00	19,400.90	11,599.10
090 AltaCare	615,175.27	594,552.84	20,622.43
099 District	58,401.06	12,396.84	46,004.22
465 Academic Achievement Award	0.00	1,060.00	-1,060.00
Total	3,151,839.88	3,094,996.89	56,842.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	22,248.04	22,609.03
	1112 District Levy - Personal Property	529.53	485.56
	1113 District Levy - Heavy Motor Vehicles	38.28	42.32
	1190 Penalties and Interest on Taxes	101.92	128.27
	1510 Interest Earnings	1.66	0.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,919.43</u>	<u>23,265.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	<u>23,000.00</u>	<u>23,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,000.00</u>	<u>23,000.00</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	1,037.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,265.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,302.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	13,300.00	13,865.00
	1510 Interest Earnings	0.00	12.61
	3260 State Driver's Education Reimbursement	7,232.79	5,635.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,532.79	19,512.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,616.72	9,114.27
		2XX	Personal Services - Employee Benefits	873.57	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	311.05	1,405.12
		6XX	Supplies and Materials	750.52	858.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,551.86	11,377.81

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	7,061.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,512.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,377.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,196.40	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	2,771.15	3,475.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,771.15</u>	<u>3,475.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		4XX	Purchased Property Services	2,771.15	3,475.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,771.15</u>	<u>3,475.71</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,475.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,475.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	76.66	124.27
	5300 Operating Transfers from Other Funds	25,000.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,076.66</u>	<u>20,124.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,730.30	3,557.03
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	69.69	0.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	0.00	7,397.50
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	2,435.91	2,565.40
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	1,615.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,235.90</u>	<u>15,135.59</u>

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					50,223.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,124.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,135.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,212.22 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	640.67	200.07
	2115 County Hard Rock Mining Impact Trust Reserve Proceeds	12.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		653.59	200.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	37,542.40	11,786.35
			6XX	Supplies and Materials	1,000.00	2,435.06
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	131,677.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,542.40	145,898.52	

Schedule Of Changes Worksheet						Fund Code 24
Beginning Fund Balance						194,090.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						200.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						145,898.52 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						48,391.66 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	576.26	565.47
	3281 State Technology Aid	7,734.71	7,614.56
	3445 State Combined Fund School Block Grant	5,863.78	5,863.78
	3447 SB96 Combined Block Grant Reimbursement	353.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,527.77	14,043.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	210,146.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,043.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	224,189.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.92	14.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15.92</u>	<u>14.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					5,660.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,675.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4.06	4.56
	1190 Penalties and Interest on Taxes	0.00	4.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.06</u>	<u>8.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	3,687.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,687.93</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	3,679.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,687.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	567.73	643.88
	1910 Rentals	103,971.49	124,036.28
	5200 Sale or Compensation for Loss of Assets	348.56	254.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>104,887.78</u>	<u>124,934.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	6,594.50
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		5,703.75	4,999.00
		6XX Supplies and Materials		2,372.83	5,428.47
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		21,900.00	100,302.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>29,976.58</u>	<u>117,324.21</u>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					259,634.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					124,934.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					117,324.21 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					267,245.15 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	9710 Residual Equity Transfers In	0.00	3,687.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>3,687.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,687.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,687.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	210,720.65	201,841.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>210,720.65</u>	<u>201,841.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	191,764.40	187,759.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>191,764.40</u>	<u>187,759.60</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	119,833.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	201,841.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	187,759.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	133,915.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	81.55	98.95
	1920 Contributions/Donations from Private Sources	1,600.00	1,000.00
	9710 Residual Equity Transfers In	40,995.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,676.61	1,098.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	0.00	4,300.00
			8XX	Other Expenditures	4,100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,100.00	4,300.00	

Schedule Of Changes Worksheet						Fund Code 85
Beginning Fund Balance						38,576.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,098.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,300.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,375.56 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	122,285.39	154,080.55
XX	39X	1XXX	112 Certified Teacher Staff Salaries	218,657.66	217,733.06
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	1,001.12
XX	432	1XXX	112 Certified Teacher Staff Salaries	390.00	362.50
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	136,056.01	141,348.58
XX	457	1XXX	112 Certified Teacher Staff Salaries	18,669.56	18,756.45
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	3,768,252.37	3,853,982.47
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	30,657.45	21,449.87
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	152.60
XX	XXX	26XX	41X Energy Utility Services	138,965.77	142,290.00
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	44,150.00	87,450.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	21,900.00	331,975.14
XX	XXX	4XXX	73X Major Equipment-New	22,746.04	62,010.94
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	177,962.40
b. Related Services Block Grant Entitlement	59,320.80
c. Total Entitlements Subject to Reversion	237,283.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	315,586.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	691,082.13
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	234,243.22	160,123.15	0.00	0.00	0.00
280	1XXX	2XX	165,434.67	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	90.21	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,063.79	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	80,055.28	0.00	0.00	0.00	0.00
280	21XX	2XX	1,027.09	0.00	0.00	0.00	0.00
280	21XX	3XX	20,000.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	3,354.71	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	22,402.59	0.00	0.00	0.00	0.00
280	24XX	2XX	287.42	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			530,958.98	160,123.15	0.00	0.00	0.00

691,082.13

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	33,413.00	0.00	0.00	0.00	33,413.00
Land Improvements	858,999.00	0.00	0.00	0.00	858,999.00
Buildings	7,055,321.00	21,900.00	332,975.00	0.00	7,410,196.00
Machinery and Equipment	901,550.00	14,154.00	265,129.00	0.00	1,180,833.00
Construction in Progress	21,900.00	-21,900.00	0.00	0.00	0.00
Totals at Historical Cost	8,871,183.00	14,154.00	598,104.00	0.00	9,483,441.00
Depreciation					
Improvement Accum	129,439.00	0.00	12,300.00	0.00	141,739.00
Building Accum	5,802,181.00	0.00	33,281.00	0.00	5,835,462.00
Machinery and Equipment Accum	628,538.00	0.00	70,378.00	0.00	698,916.00
Total Accumulated Depreciation	6,560,158.00	0.00	115,959.00	0.00	6,676,117.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,311,025.00	14,154.00	482,145.00	0.00	2,807,324.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	27,679.00	0.00	0.00
Support Services Staff (22XX)	173.00	0.00	0.00
General Administration (23XX)	427.00	0.00	0.00
School Administration (24XX)	4,138.00	0.00	0.00
Financial Administration (25XX)	14,031.00	0.00	0.00
Operations and Maintenance (26XX)	11,107.00	0.00	0.00
Food Service (31XX)	3,462.00	0.00	0.00
Unallocated	8,080.00	0.00	0.00
 Total Depreciation for FY2016	 69,097.00	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0522-18561349

27 Lincoln County

0522 Libby K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	619,246.44	53,694.91	0.00	0.00	672,941.35	0.00	672,941.35
Other	100,473.00	0.00	0.00	22,059.00	78,414.00	18,876.00	59,538.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	719,719.44	53,694.91	0.00	22,059.00	751,355.35	18,876.00	732,479.35

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Trustees' Financial Summary

FY2015-16

Submit ID: 0522-18561349

27 Lincoln County

0522 Libby K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	697,129.82	128,169.19	0.00	825,299.01
Net Pension - TRS	6,692,252.00	500,505.00	0.00	7,192,757.00